

Code to require the government and the settling party to reach clear agreements on how settlement payments should be treated for tax purposes. It also clarifies which settlement payments are punitive and therefore non-deductible. It increases transparency by requiring the government to file a return at the time of settlement that accurately states the tax treatment of amounts to be paid by offending businesses. Last Congress, it was estimated that this legislation would raise \$218 million in revenue over a ten-year budget window.

When a major corporate scandal breaks national news, Rhode Islanders and all Americans deserve to know that Federal regulators are protecting their interests by handing down punishments that deter future illegal and abusive business practices. That deterrent effect is undermined if corporations can claim a deduction for any penalty and build the cost of breaking the law into their business models.

I want to thank Senator GRASSLEY for working with me again on this legislation and for being a champion for reform in this area. I urge our colleagues to join us by cosponsoring this legislation and seeking its passage.

#### SUBMITTED RESOLUTIONS

#### SENATE RESOLUTION 108—RE-AFFIRMING THE COMMITMENT OF THE UNITED STATES TO THE UNITED STATES-EGYPT PARTNERSHIP

Mr. CARDIN (for himself, Mr. RUBIO, Mr. KAINE, Mr. YOUNG, and Mr. MENENDEZ) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 108

Whereas after almost four decades of close cooperation, the United States-Egypt partnership has been built on shared objectives and interests with enduring bipartisan support in Congress;

Whereas the Government and people of Egypt play a critical role in global and regional politics;

Whereas the United States-Egypt partnership is vital for the peace, stability, and prosperity of the Middle East;

Whereas Egypt has been an intellectual and cultural center of the Arab world, and continues to be an important country based on its geography, demography, and historic leadership role;

Whereas Egypt remains one of the top recipients of United States foreign assistance worldwide, having received \$77,000,000,000 in bilateral foreign aid from the United States, including \$1,300,000,000 per year in military aid;

Whereas Egypt's 1979 peace treaty with Israel remains one of the most significant diplomatic achievements for the promotion of Arab-Israeli peace;

Whereas for almost forty years, Egypt, Israel, and the United States have collaborated to counter terrorism, prevent illicit smuggling, and enhance regional stability;

Whereas the United States has welcomed Egypt's participation in the Global Coalition to Counter ISIS;

Whereas Egypt and the United States held a Strategic Dialogue in Cairo, Egypt on August 2, 2015, based on the shared commitment to deepen the bilateral relationship;

Whereas Egypt can play an important role in facilitating negotiated settlements to end the conflicts in Libya, Syria, and Yemen, re-starting the Middle East Peace Process, and defeating ISIS;

Whereas the Egyptian people continue to be the victims of heinous terrorist attacks, including the December 11, 2016, ISIS bombing of the Saint Mark's Coptic Orthodox Cathedral, which killed 28 people including women and children;

Whereas the Government of Egypt reached an agreement with the International Monetary Fund in November 2016 to take important steps toward economic stabilization, such as liberalizing its foreign exchange system and reducing costly fuel subsidies;

Whereas President Abdel Fattah el-Sisi, in a televised interview on September 16, 2016, said that he is very committed to preserving human rights in Egypt and that Egypt will not return to tyranny;

Whereas the Department of State's 2016 Country Reports on Human Rights Practices notes, with respect to Egypt, that—

(1) “[t]he most significant human rights problems were excessive use of force by security forces, deficiencies in due process, and the suppression of civil liberties”;

(2) “[t]here were numerous reports that the government [of Egypt] or its agents committed arbitrary or unlawful killings while making arrests or holding persons in custody”;

(3) “[c]onditions in the prisons and detention centers were harsh and potentially life-threatening due to overcrowding, physical abuse, inadequate medical care, poor infrastructure, and poor ventilation”;

(4) “[s]everal international and local human rights groups . . . reported a spike in enforced disappearances [in Egypt], alleging authorities increasingly relied on this tactic to intimidate critics”;

Whereas credible local organizations estimate that thousands of people are detained solely for political reasons in Egypt, including for peacefully protesting or calling for a change in government;

Whereas in March 2017, President el-Sisi pardoned 203 prisoners many of whom had been jailed for taking part in protests;

Whereas United States citizen Aya Hijazi, her husband Mohammed Hassanein, and other members of the Belady Foundation have been unjustly imprisoned in Egypt since May 2014;

Whereas the Parliament of Egypt's passage of legislation restricting the work of non-governmental organizations undermines Egypt's stated commitment to protecting constitutionally guaranteed rights and to furthering Egypt's democratic transition;

Whereas the media is regularly harassed by Egyptian authorities and Egypt was the world's third-highest jailer of journalists in 2016, according to the Committee to Protect Journalists;

Whereas respect for democracy, inclusive governance, human rights, and civil liberties have been core pillars of United States foreign policy since at least the 1970s;

Whereas Egypt will ensure its security, economic prosperity, and transition to democracy by protecting the constitutionally guaranteed rights of all Egyptians;

Whereas the last official visit to the United States by an Egyptian head of state was in August 2009;

Now, therefore, be it

Resolved, That the Senate—

(1) welcomes Egyptian President Abdel Fattah el-Sisi to the United States;

(2) expresses hope that President el-Sisi's visit will open a new chapter in United States-Egyptian relations as both sides pledge to work toward greater cooperation based on shared interests and values;

(3) acknowledges the central and historic importance of the United States-Egypt partnership in advancing the common interests of both countries;

(4) hopes that President el-Sisi will highlight in public statements the value of ties between the United States and Egypt;

(5) recognizes that Egypt faces legitimate security threats and expresses condolences for the loss of life suffered by the Egyptian people in attacks by violent extremist organizations;

(6) stands with the Egyptian people as they confront violent extremism and threats on land and sea borders;

(7) appreciates Egypt's regional role as a partner and mediator;

(8) recognizes the necessity for Egypt's leaders to take steps toward genuine political reform that prioritizes human rights, fundamental freedoms, and the rule of law;

(9) demands the immediate release of unjustly imprisoned American citizens, including Aya Hijazi, who has been detained in Egypt since May 2014 on unsubstantiated charges;

(10) demands an immediate end to the harassment and interference in the operations of independent civil society and media organizations in Egypt, including the closure of Case 173 and the revision of Egypt's non-governmental organization law in accordance with international best practices;

(11) encourages the United States and Egypt to increase cooperation—

(A) to combat terrorism in a manner consistent with international human rights law;

(B) to promote principles of good governance; and

(C) to ensure respect for the universal rights of the Egyptian people;

(12) reaffirms the commitment of the United States to support the Government of Egypt with assistance, training, and other resources as it combats terrorism, addresses security in the Sinai Peninsula, and enhances Egypt's border security and maritime security while recognizing the need to monitor security assistance to ensure accountability and due process of law;

(13) clarifies that any proposed restructuring of United States assistance to Egypt, which is subject to the approval of Congress, will take into account progress on meaningful political reform, human rights, and fundamental freedoms;

(14) congratulates the Egyptian government on their engagement with the International Monetary Fund and their difficult, but necessary, steps to stabilize the economy;

(15) supports Egypt's economic reform efforts;

(16) calls on the United States Government to develop a new strategy for joint efforts—

(A) to bolster trade between the United States and Egypt and investment in the Egyptian private sector;

(B) to combat corruption; and

(C) to promote higher education; and

(17) urges the President of the United States and the Secretary of State to engage the Egyptian Government on new ways to advance the bilateral relationship economically, militarily, diplomatically, and through cultural exchanges, while ensuring respect for the universal rights of the Egyptian people.

AUTHORITY FOR COMMITTEES TO  
MEET

Mr. FLAKE. Mr. President, I have one request for a committee to meet during today's session of the Senate. It has the approval of the Majority and Minority leaders.

Pursuant to Rule XXVI, paragraph 5(a), of the Standing Rules of the Senate, the following committee is authorized to meet during today's session of the Senate:

## COMMITTEE ON THE JUDICIARY

The Committee on the Judiciary is authorized to meet during the session of the Senate, on April 3, 2017, at 10 a.m., in SH-216 of the Hart Senate Office Building.

The PRESIDING OFFICER. The majority leader.

ORDERS FOR TUESDAY, APRIL 4,  
2017

Mr. McCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m., Tuesday, April 4; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day, and morning business be closed; further, that following leader remarks, the Senate resume executive session to consider the nomination of Elaine Duke, with the time until 12 noon equally divided in the usual form; further, that at 12 noon, the Senate vote on confirmation of the Duke nomination with no intervening action or

debate; finally, that following the disposition of the Duke nomination, the Senate recess until 2:15 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

ADJOURNMENT UNTIL 10 A.M.  
TOMORROW

Mr. McCONNELL. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order.

There being no objection, the Senate, at 7:02 p.m., adjourned until Tuesday, April 4, 2017, at 10 a.m.